PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MOLAKALMURU.

Notification dated 18th July 1967.

Verification under Section 94 of the Mysore Municipalities Act 1964 and under Rule 3 of the Mysore Municipalities Taxation Rules 1965.

No. M. C. PR. 13/66-67. Notice is hereby given to the inhabitants of Municipality of Molakalmuru that the Municipal Council has resolved in its meeting held on 14th July 1966 to impose the following Tax, namely,

Class—(1) Articales of food and drink.
Class—(2) Animals.
Class—(3) Articles used for fuel, lighting and washing.
Class—(4) Articles used in the construction of buildings.
Class—(5) Drugs, species and perfumes.
Class—(6) Tobaceo.
Class—(7) Piece goods and Textiles fabrics.
Class—(8) Metals and Articles made of metals.
Class—(9) Miscellaneous.

Schedule II-Section 94.

Maximum Rate of Octroi

Sl. No.		Octroi leviable per ten kilogrammes of gross weight except where otherwise stated.
	Class I. Articles of food and drink.	
		Rs. nP.
1	Refined sugar, sugarcandy, Boora and all kinds of sugar not in bottle	0 20
2	Gur, jaggery and other kinds of unrefined sugar	0 10
3	Ghee including vegetable ghee and admixture of ghee also vegetable solidified oil, dripping marvo, trex, cocogold, purico, crisco and coogem and other edible oils not specified in any other item.	0 50
4	Butter and cream	0 50
5	Dried fruits, groundnut seeds and nuts excluding betel nuts	0 05
6	Groundnut (unshelled)	0 02
7	Betel nuts	0 15
8	Fresh meat, fish and eggs.	0 50
9	Dried fish	2 00
10	Potatoes and onions	0 02
11	Copra	0 50
12	Cherry or raw coffee	0 20
13	Semicured coffee not fully processed intended to be delivered to a curer or the Coffee Board	Per bag of fifty Kilograms 0 30
14	Coconuts	per bag of fifty Kilograms 0 50
15	Betel leaf	per hundred 0 01
16	Pulses	per bundle of 100 leaves 0 02
17	Grain including parched grain	0 01
18	Wheat flour, maida flour, soji and other wheat products	0 03
19	Flour other than those mentioned in item 18	0 02
20	Animal fat, tallow and oil of all kinds except oils mentioned in Classes III, V and IX ...	0 05
21	Glaxo, Horlicks, malted milk, biscuits tinned meat and other foods	Two per cent *ad valorem*
22	Cardamom	One per cent *ad valorem.*
23	Coffee seeds other than those mentioned in items 12 and 13, and coffee powder	Two per cent *ad valorem.*

1	2	3
24	Oranges, apples, grapes, lichi, melon (Kharbooza), lemon (of all kinds), pears (nashpati) plums (alucha) apricot (khubani), banana, pomegranates, sarda, water melons, custard apple, raspberry and other fruits.	One per cent *ad valorem.*
25	Country and foreign liquors	Two per cent *ad valorem.*
26	Bhang	Two per cent *ad valorem.*
27	Tea (Indian or Foreign)	Two per cent *ad valorem.*
28	Provisions (not included in any other class) including oilman's stores, confectionery, jams, pickles, cheese and essences of fruits.	Two per cen. *ad valoremt*

Class II.–Animals

		Rs. nP.
1	Oxen, cows, buffaloes and calves (per head)	0 35
2	Sheep, goats, lambs and kids (per head)	0 10
3	Pigs (per head)	0 35

Class III.–Articles used for fuel, lighting and washing.

		Per litre
1	Kerosene oil	0 01
2	Petrol	0 02
3	Diesel oil	0 01
4	Methylated spirit	0 03
5	All sorts of oil seeds including cotton seeds but not including groundnut	0 03
6	Wax and tallow candles	*ad valorem* Two per cent
7	Chandeliers, globes, lamps, chimnys and all other articles made of glass intended for electric or gas lighting, etc., (except electric bulbs)	*ad valorem* Two per cent
8	Chandeliers, globes, lamps, lanterns, electric poles, electrical bulbs and all other articles made of metal intended for electric gas lighting, etc.	*ad valorem* Two per cent
9	Potash, soda, saltpetre, alum, salt and other saline substances	*ad valorem* Two per cent
10	Soap of all kinds	*ad valorem* Two per cent
11	Carbide	*ad valorem* Two per cent
12	Fireworks and their component parts	*ad valorem* Two per cent
13	Steam coal, soft coke and hard coke	*ad valorem* Two per cent *ad valorem*

Class IV.—Articles used in the construction of buildings.

1	Teak and Rosewood—	
	(i) Unsawn	4 00 Per cublic metre.
	(ii) Sawn	5 00 Per cublic metre.
	(iii) Manufactured	6 00 Per cublic metre.
2	Soft, sawn, unsawn or manufactured	1 00 Per cublic metre.
3	Wood other than Teak, Rose or soft wood but not firewood—	
	(i) Unsawn	2 00 Per cubic metre.
	(ii) Sawn	3 00 Per cubic metre.
	(iii) Manufactured	4 00 Per cubic metre.

Sl. No.		Octroi leviable per ten kilogrammes of gross weight except where otherwise stated
4	Bamboos (per hundred)	1 00
5	Stone for building (except Agra stone as defined in item 6 below, marble and lime stone), Shahabad stones, Badami stones, bajri, cudappah slab, kanakar, lime of kanakar, coal ashes, surkhi, brick bats or broken bricks.	Two per cent *ad valorem*
6	Agra stone, *i.e.*, stones so named in the market irrespective of its place of origin	Two per cent *ad valorem*
7	Chalk, chalk powder, lime stone, lime flooring stone and white and coloured stone chips.	0 02
8	Dammar, bitumen and asphalt	0 02
9	Cement (per bag)	0 05
10	Marble and tiles of all kinds (other than those referred in item 11)	0 15
11	Tiles of common earth, *e.g.*, Country tiles (per thousand)	0 37
12	Marble chips	Three per cent *ad valorem*
13	Asbestos sheets	Two per cent *ad valorem*
14	Whole bricks of all sizes (per thousand)	0 50
15	Paints and colour washes	Two per cent *ad valorem*
16	Roofing felt, roofing board and canene insulating board	Three per cent *ad valorem*

Class V.—Drugs, spices and perfumes

		Rs. nP.
1.	All foreign medicines, including mineral waters, syrups and medicinal tinctures, soda bicarb and caustic soda (imported in packages or boxes) sulphur in bottles and packets, iron sulphate, barium sulphate, haemorrhagic septicæmia serum, dextrosol, castor oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil, sugar of milks, medicated, coloured and fragrant syrup	Two per cent *ad valorem*
2.	All Indian medicines including gulqand, sharbat in bottle, soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Sudha Sindhu, Bal Sudha, and Zandu Drakshasava	One per cent *ad valorem.*
3.	Hair oil and perfumed oil of all kinds	Two per cent *ad valorem.*
4.	Spices and wet imli excluding saltpetre	Two per cent *ad valorem.*
5.	Opium	Two per cent *ad valorem.*
6.	Charas	Two per cent *ad valorem.*

Class VI.—Tobacco

1.	All kinds of foreign tobacco, pipe tobacco, cigars, snuff, cheroots of all kinds	Three per cent *ad valorem.*
2.	Cigarettes of all kinds	Two per cent *ad valorem.*
3.	Beedies of all kinds	One per cent *ad valorem*
4.	Indian tobacco First quality, *i.e.*, all tobacco not included in items 1 and 2	One and half per cent *ad valorem.*
5.	Indian tobacco, Second quality	One and half per cent *ad valorem.*
6.	Indian tobacco, Third quality (Kanni)	One and half per cent *ad valorem.*
7.	Tobacco leaves	00 20

Class VII.—Piecegoods and textile fabrics

		Rs. nP.
1.	Unginned cotton	0 05
2.	Ginned cotton	0 10
3.	Cotton waste and waste yarn cotton	0 10
4.	Raw wool, hemp and other fibres and rope ..	0 10
5.	Jute gunny bags and jute cloth (per bag) ..	0 01

Sl. No.	Articles	Octroi leviable per ton kilogrammes Gross weight except where otherwise stated
		Rs. Ps.
6.	Piecegoods made of cotton, wool or any admixture of those and articles made thereof including thread and yarn, dhoties, saries, duppattas, pagrees, towels, bedspreads, sheets, blankets, tents, carpets, durries, pillows, razais, laces, edgings, ribbons, handkerchiefs in bales, (*i.e.*, not cut up) old clothes imported in bulk and all such goods as are not made up ready for wearing	One and half per cent *ad valorem*.
7.	Piecegoods made of silk and artificial silk or any admixture of those and articles made thereof including shawls, laces, edgings and ribbons	One and half per cent *ad valorem*.
8.	Hides and skins	Two per cent
9.	Cotton yarn	One and half per cent *ad valorem*.
10.	Raw silk and artificial silk	Two per cent *ad valorem*.
11.	Jute cloth	One per cent *ad valorem*.
12.	Leather, including harness, saddles, bags, boxes, desi shoes, chappals and all other articles made of leather excluding boots, shoes, slippers and sandals	Two per cent *ad valorem*.
13.	Apparel, boots and shoes including slippers and sandals (other than Desi shoes and chappals) drapery, millinery, caps and hats readymade clothes, barret caps and hat shapes, etc.	Two per cent *ad valorem*.
14.	Hosiery including knitted woollen caps	Two per cent *ad valorem*.
15.	Lametta including kinari, gota gold and silver lace, wire and thread, real or imitation ..	Two per cent *ad valorem*.

Class VIII.—Metals and articles made of metals

1.	Metals (iron and steel-wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic ores and scrap iron ..	Two per cent *ad valorem*
2.	Tin scrap	Two per cent *ad valorem*
3.	Metals (hardware and cutlery), *i.e.*, knives, razors, scissors, needles, tin plates, rivets, nails, screws, bolts, nuts, enamelled wire (other than sanitary fittings) wire, wirenettings hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc. ..	Two per cent *ad*
4.	Metals (all other kinds-manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, Typewriter, Ice-machines, soda water machines, clocks and watches, spectacles, their cases and frames, umbrella frames and handles, brass, copper, german silver, aluminium, bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycle saddles and radio goods	Two per cent *ad valorem*

N.B.—Sanitary fittings include baths, water closets, lavatory basins, bidets (tubs), urinals, flushing cistern, sinks and water taps.

5.	Motor cars not registered under the Motor Vehicles Act, 1939 :—	
	(*a*) Two seater (each)	15 00
	(*b*) Four or more seater (each)	30 00
6.	Chassis and lorries not registered under the Motor Vehicles Act, 1939 :—	
	(*a*) without body (each)	25 00
	(*b*) with body (each)	30 00
7.	Component parts of motor cars	0 75
8.	Old component parts of motor vehicles	0 25
9.	Stoppers made of metal	0 37
10.	Complete motor cycle not registered under the Motor Vehicles Act, 1939, without side car (each)	4 00
11.	Motor cycle not registered under the Motor Vehicles Act, 1939 with, side car (each) ..	5 00

Sl. No.	Articles	Octroi leviable per ten kilogrammes of gross weight except where otherwise stated
	Class IX.—Miscellaneous	
1.	Dyes and tans including green coloured sand (for mixing with mehndi) boot polishes, indigo safflower (Kusum) and all kinds of colouring matter	Two per cent *ad valorem*
2.	Stationery including papers, paste boards and all articles made thereof including waste papers, cards, cardboards, forms, envelopes, calendars, inks, pens, pencils, ink pots, inkstands, takhtis, pincushions, nibs, holders, pins, pads, drawing instruments, paper-weights, rulers, measuring tapes, slates, manufactured or unmanufactured strawboard, gelatine paper, account books, ledger, and cash books	Two per cent *ad valorem*
3.	Chemicals (except those chargeable under any other class).	Two per cent *ad valorem*
4.	Horn and articles made of horn except buttons	Two per cent *ad valorem*
5.	Lac and cork and articles made thereof	Two per cent *ad valorem*
6.	Kikar bark and other-bark including bark dust	Two per cent *ad valorem*
7.	Wood (manufacuted) such as walking sticks, empty barrels, country carts, umbrella sticks of cane or bamboo (manufactured or unmanufactured), wooden payas and pattis	Two per cent *ad valorem*
8.	Furniture other than iron furniture	Two per cent *ad valorem*
9.	Articles of sports and games including playing cards	Two per cent *ad valorem*
10.	Goods imported by circus, theatres, carnivals, etc., ...	Two per cent *ad valorem*
11.	Glass and articles made thereof (except glass tiles, empty glass phials having lids, glass beads and other imitation jewels)	Two per cent *ad valorem*
12.	Articles made of China stone, earth (glazed or unglazed) including drain pipes and drain fitting but excluding sanitary fittings, earthern tiles and toys made of China clay or earth	Rs. Ps. Two per cent *ad valorem*
13.	Empty glass phials having lids	Two per cent *ad valorem*
14.	Celluloid goods including celluloid sheets and imitation mother pearl sheets ..	Two per cent *ad valorem*
15.	Nut, shell, horn and ivory buttons	Two per cent *ad valorem*
16.	Glass beads and other imitation jewels	One per cent *ad valorem*
17.	Toilet powders and cosmetic creams including tooth pastes, ...	Two per cent *ad valorem*
18.	Ivory and articles made thereof	Two per cent *ad valorem*
19.	Rubber goods including rubber gloves and bakelite goods	One per cent *ad valorem*
20.	Disinfectants-dry or liquid-including Flit, Crosote, shell tox and naphthalene ball ..	Two per cent *ad valorem*
21.	Lubricating oil (per litre)	00 03
22.	Grease	Two per cent *ad valorem*
23.	Photographic accessories including pictures, photos and printed picture ..	

....., *President.*

FORM II.
(Bye-Law 11.)

Declaration by person depositing Goods in Bonded Warehouse.

To

The Officer-in-charge of the Bonded Warehouse,

.....Municipality.

Please receive the undermentioned goods and deposit them in the bonded warehouse.

Name of the depositor.....
Description of goods deposited .....
No. of packages, etc. .....
Distinguishing marks, if any .....
Weight .....
Quantity .....
Value of goods deposited ..... (Copy of Invoice to be enclosed).

I do hereby certify that I have satisfied myself that the entries made by me above are correct.

Signature of Depositor.

Date.....;

lace .....

FORM III.

(Bye-Law 12.)

Receipt for goods deposited in the Bonded Warehouse,

.....Municipality.

Book No.....

Receipt No.....

1. Name of Octroi Station and Transit Pass No.....
2. Name of owner.....
3. Name of goods.....
4. Where collected.....
5. Quantity/Weight.....
6. Time.....
7. Date.....

Note :—To be printed in duplicate and every Second copy to be headed " duplicate " and perforated.

FORM IV

(Bye-law 12.)

Register of Goods deposited in the Bonded Ware house.....Municipality.

Name and address of depositor	Description of the goods deposited with particulars as to the quantity or weight		No. of Bonded Warehouse receipt given to the depositor	Date and time of receipt at the Bonded Warehouse		Signature of the depositor	Date and time of removal		Storage fee	Signature of officer in-charge of Bonded Warehouse
	Description	Quantity or weight.		Month and date	Time		Month and date	Time		
1	2	3	4	5	6	7	8	9	10	11

Note—Separate register may be maintained if necessary for particulars of goods deposited in large quantities.

FORM V.

(Bye-Law 17.)

Receipt for Storage Fee.

Book No.....
Receipt No.....

Received from Shri.....the sum of Rs.....
(in words) being the storage charges from.....to.....19.....
for.....days at.....per day.....

Rs.....

Officer-in-charge of
Bonded Warehouse.

Note.—Every alternate sheet should be headed, duplicate and perforated.

FORM VI

Counterfoil. (Bye-laws 23, 24)

Transport Permit

T.P.No.....

The Octroi Official in-charge of.....
.....Octroi Station.

Allow the following goods to go out of the Municipal limits at your octroi station on satisfying yourself as per Bye-laws and endorse the certificate on the reverse as required :—

No. and date of receipted bill under which it was brought in	Description of goods to be transported outside	No. of goods	Time of issue of the pass
(1)	(2)	(3)	(4)

Signature and designation of the Officer issuing the Pass.

FORM VI

(Bye-laws 23, 24)

Transport Permit

The Octroi official in-charge of.....
.....Octroi Station.

Allow the following goods to go out of the Municipal limits at your octroi station on satisfying yourself as per Bye-laws and endorse the certificate on the reverse as required :—

No. and date of receipted bill under which it was brought in	Description of goods to be transported out side	No. and Description of goods	Weight or value	Name of person transporting outside	Octroi paid in respect of those goods	Receipt No. amount and date	Time of issue of the pass.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature and designation of the Officer issuing the Pass.

Reverse of FORM VI

Declaration.

I..... Official incharge of the octroi station, do hereby declare that I have inspected the goods mentioned in this pass and satisfied myself as required by bye-laws and do hereby certify that the above-mentioned goods have passed out of the octroi station on..... at hour.....

Date..... Octroi Official in charge of
..... Octroi Station.

Received payment of Rs.....(in words).....

Signature of the applicant for refund of octroi.

Note :—To be pasted to the counterfoil when received back from the Octroi Station of transport outside the Municipal limits.

FORM VII.

(Bye-law 25)

Application No.....

Form of application for refund of octroi on goods transported outside the Municipality.....

To be filled up by the person transporting									To be filled up by verifying Officer						Coupon
1 Description of goods.	2 Quantity, number or value	3 Name of person transporting this with address in full.	4 Name of person presenting this application with address in full.	5 Place to which the goods are to be transported outside	6 Name of consignee with address in full.	7 Name of octroi station at which the goods are to be transported.	8 Date and hour at which the goods are to be transported.	9 Name of conveyance	10 Particulars of goods	11 Deductions to be made from the quantity, No. or value of goods.	12 Why deducted.	13 Net quantity value or number.	14 Rate of Octroi	15 Amount of refund	16

1. I intend transporting the goods mentioned above from this Municipality. Please refund the duty thereon to.....who is my authorised agent.

2. These goods have been brought into the Municipal limits by me, as per receipt attached.

Signature of person transporting or his authorised representative.

Endorsement by verifying Officer.

I have as far as possible examined the goods mentioned in this application and made entries in cols. 10 to 15.

I have this day.....at.....A.M./p.m. satisfied myself that they agree with the details of the application.

.....
Signature of Verifying Officer.

Endorsement by the octori official at the Octroi Station of transport.

I certify the goods numbering/weighing.....mentioned in this application passed out of the Municipal limit in my presence on.....at.....

Signature of the Octroi official at the transporting Octroi Station.

Report of refund Clerk.

Checked and agreed with the refund ledger (the exporter has produced Railway receipt) No.....(in proof of export)

Signature of refund clerk.

Order of the Disbursing Officer.

Pay Rs.....

Date.....

Signature.

Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment order, *viz.*, Rs.....

Date.....

Signature of Payee.

FORM VIII.

(Bye-Law 34)

WHOLESALE DEALERS' OCTROI LICENCE

Name of the licence holder :.....

Residence.....

Name of Vender:.....

Residence:.....

You are hereby authorised to vend, by wholesale, subject to the provisions of the licence.....issued from the Bonded Warehouse of the City/Town.....Municipal Council.

1. That this licence shall only be in force till the 31st March 19....and that it shall be exhibited to any Octroi officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment of.....to your address and probable date of arrival within Municipal limits be given to the Officer-in charge of the Municipal Bonded Warehouse, that these goods be brought within the Municipal limits, between the hours of 6 A.M. and 6 P.M. and by way of the Public roads specified or by the railway and that the parties incharge report themselves to the first octroi station reached within the Municipal limits a peon from which will accompany the consignment to the Bonded Warehouse and that the persons bringing the goods in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the Officer-in-charge of the Municipal Bonded Warehouse.

3. That all octroi goods attempted to be introduced within Municipal Limits after 6 P.M. and before 6 A.M. by any other than the public roads specified or by the railway, will be considered as contraband and treated accordingly.

4. That the goods subject to octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon.

5. That when by this licence you are authorised to vend the goods in any form, an account in the accompanying form shall be kept by you of all stock of the article brought into the Municipal limits disposed of either by sale within the Municipality or transported beyond the Municipal limits, and that such account shall be open to the inspection of any octroi officer and shall be submitted to the Bonded Warehouse on the 11th of every month for verification.

6. That no dutiable article.....intended for consumption in the Municipality shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal Limits.

7. That this licence be not transferable by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have power to act under it.

8. The Municipal Commissioner/Chief Officer, may refuse, suspend or withdraw the licence for any breach of all or any of the conditions of licence.

FORM IX

(*Bye-law* 34)

RETAIL DEALERS' OCTROI LICENCE

Name of the licence holder :..... .....

Residence :..... .....

Name of the Vender : .....

Residence :..... .....

You are hereby authorised to store and vend, subject to the provisions of this licence, the following articles on the premises No.....within the Municipal limits of the.....

1. That the said premises may be inspected by any Octroi Officer at any time in the manner prescribed by the b laws.

2. That all.....in the said premises and purchased or sold by you shall have paid duty or shall have been purchased from a duly licenced vendor.

3. That no....will be permitted to be stored or sold in any other than licenced premises and any.....found in an unlicenced premises will be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months, *viz.*, from 1st April 19....to 31st March 19.....and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. The licence holder is required within fifteen days from the date of issue of this licence to have sign board put up in conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in Kannada or English.

Number of licence : .....

Name :.....

Licence to sell :.....

7. The Municipal Commissioner/Chief Officer may refuse, suspend or withdraw the licence for breach of all or any of the conditions of the licence.

8 That when by this licence you are authorised to vend in any form, an account shall be kept by you of all stock of the article purchased and sold that such account shall be open to inspection by any octroi officer.

FORM X.

(Bye-law 34)

STREET HAWKERS, LICENCE.

Name of the licence holder :.....

Residence :.....

Name of the Vendor :.....

Residence :.....

You are hereby authorised to vend, subject to the provisions of this licence, the following articles within the Municipal limits of the .....

1. That the said articles may be inspected by any Octroi Officer at any time in the manner prescribed by the bye-laws.

2. That all.....purchased or sold by you shall have paid duty or shall have been purchased from a duly licensed vendor.

3. That no.....will be permitted to be sold without payment of octroi and any..... found in your possession will be considered as contraband and treated accordingly.

4. That this licence shall only be in force for twelve months, viz., from 1st April 19.....to 31st March 19.... and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

5. That this licence be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. The Municipal Commissioner/Chief Officer may refuse, suspend or withdraw the licence for breach of all or any of the conditions of the licence.

7. That when by this licence you are authorised to vend in any form, an account shall be kept by you of all stocks of articles purchased and sold that such account shall be open to inspection by any octroi officer.